



STATE OF MICHIGAN  
LICENSING AND REGULATORY AFFAIRS  
**UNEMPLOYMENT INSURANCE AGENCY**

Cadillac Place - Tax Office - Suite 11-500  
3024 W. Grand Blvd Detroit, MI 48202  
PHONE: (313) 456-2180 FAX: (313) 456-2130  
INTERNET: [www.michigan.gov/uia](http://www.michigan.gov/uia)



To obtain your credit faster, you can file this application on-line through EWAM (Employer Web Account Manager) at [www.michigan.gov/uia](http://www.michigan.gov/uia), On-line Services for Employers.

Enter Name and Address

**CERTIFICATION:** The 2011 FUTA tax was paid on or before Dec. 31 2012.

(Signature - Form Cannot Be Processed Without Signature)

(Name - Printed)

(Title)

(Date)

(Phone)

**YOU MAY BE ELIGIBLE FOR A MICHIGAN TAX CREDIT IF YOU ARE A POSITIVE BALANCE EMPLOYER**

**APPLICATION FOR MICHIGAN UNEMPLOYMENT TAX CREDIT IN 2012**

The 2011 FUTA tax must be paid in full prior to applying for this credit.  
Read important eligibility requirements below before completing application.

Enter Unemployment Insurance Agency (UIA)

Account Number: \_\_\_\_\_

Enter below the additional FUTA taxes reported on IRS Form 940, Schedule A, Part 2, on the line designated for Michigan.

MICHIGAN Wages

(Total Taxable): \$ \_\_\_\_\_

× 0.009 =

\$ \_\_\_\_\_

Line A (additional FUTA taxes paid)



REMOVE AND MAIL TOP PORTION TO ADDRESS AT TOP OF FORM  
RETAIN THIS LOWER PORTION FOR YOUR RECORDS

**Computation of Tax Credit**

Multiply Line A (above) \$ \_\_\_\_\_ × 0.50 =

\$ \_\_\_\_\_

Enter Total Taxable Wages reported on 2011 UIA  
Quarterly Tax Reports \$ \_\_\_\_\_

Multiplied by Your 2011 NBC + \_\_\_\_\_

=

\$ \_\_\_\_\_

**The lesser figure in the two boxes above will be your Michigan tax credit.**

+Your NBC (Nonchargeable Benefits Component) is located on your annual tax rate determination for calendar year 2011.

**ELIGIBILITY CONDITIONS NECESSARY TO OBTAIN 2011 TAX CREDIT**

1. Your "actual reserve" balance as of June 30, 2010 as shown on your 2011 annual tax rate determination must be positive. If the "actual reserve" is a negative figure, refer to Voluntary Payment information at [www.michigan.gov/uia](http://www.michigan.gov/uia).
2. In 2011, you were in your 5th or subsequent year of coverage with the UIA (you were a fully experienced employer).
3. You paid the 2011 FUTA credit reduction to the Internal Revenue Service on or prior to December 31, 2012.
4. You certify on the application form above, the amount of additional FUTA tax you paid for 2011 as a result of the credit reduction.
5. You must have taxable wages with UIA in the 2011 calendar year.

**LARA is an equal opportunity employer/program.**